
California School Accounting Manual
CSAM 2005 Cross-Referenced to CSAM 2003

CSAM 2005 Edition		Cross-Reference to CSAM 2003
Introduction (2 pp.)		Same placement
Section 100 General Accounting Principles (14 pp.)		
Procedure 101	Governmental Accounting	Part I - 201, 202, 302; plus expanded text
Procedure 105	Fund Accounting	Part I - 201, 202, 305
Section 200 Accounting Processes (52 pp.)		
Procedure 201	Books of Accounts	Part I - 204, 205; plus expanded text
Procedure 205	The Accounting Cycle	Part I - 201, 207, 501; plus expanded text
Procedure 210	Budgetary Accounting	Part I - 206, 208, 209, 210; plus expanded text
Procedure 215	Audit Adjustments	Part I - 607
Section 300 Chart of Accounts (164 pp.)		
Procedure 301	Overview of the Standardized Account Code Structure	Part II - 001
Procedure 305	Fund Classification	Part I - 203; Part II - 101
Procedure 310	Resource (Project/Reporting) Classification	Part I - 301; Part II - 102
Procedure 315	Project Year Classification	Part II - 103
Procedure 320	Goal Classification	Part I - 701, 702; Part II - 104
Procedure 325	Function (Activity) Classification	Part I - 701, 702; Part II - 105
Procedure 330	Object Classification	Part I - 401; Part II - 106
Procedure 335	School Classification	Part II - 107
Procedure 340	Valid Account Code Combinations	New

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Procedure 345	Illustrations Using the Account Code Structure	Part II - 200
Section 400 Topics Relating to Assets and Liabilities (42 pp.)		
Procedure 405	Accounting for Inventories	Part I - 605
Procedure 410	Conducting a Physical Inventory	Part I - 807
Procedure 415	Adopting a Stores System	Part I - 604
Procedure 420	Prepaid Expenditures	Part I - 405
Procedure 425	Fair Value: Accounting and Reporting for Certain Investments	Part I - 703
Procedure 430	Capital Assets	Part I - 803, 806; plus expanded text
Procedure 465	Liability for Compensated Absences in Governmental Funds	Part I - 609
Procedure 470	Long-Term Debt in Proprietary and Fiduciary Trust Funds	Part I - 809
Section 500 Topics Relating to Revenues and Expenditures (24 pp.)		
Procedure 501	Revenue and Other Financing Sources	Part I - 301
Procedure 505	Recording Revenue and Other Cash Receipts	Part I - 303
Procedure 510	Recognition of Common Revenue Sources	Part I - 302
Procedure 515	Abatement of Revenue	Part I - 304
Procedure 551	Expenditures and Other Financing Uses	Part I - 401
Procedure 560	Abatement of Expenditures	Part I - 406
Section 600 Coding Common Transactions (56 pp.)		
Procedure 605	Balance Sheet Accounts – Coding Examples	Part II - 203
Procedure 610	Revenues – Coding Examples	Part II - 201
Procedure 615	Expenditures – Coding Examples	Part II - 202
Procedure 620	Forest Reserve Funds – Coding Examples	Part II - 207
Procedure 625	Staff Development – Coding Examples	Part II - 210
Procedure 630	Technology – Coding Examples	Part II - 212

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Procedure 635	Cafeteria – Coding Examples	Part II - 204
Procedure 640	Transportation – Coding Examples	Part II - 213
Procedure 645	County Office of Education – Coding Examples	Part II - 206
Section 700 Guidance for Certain Programs and Activities (72 pp.)		
Procedure 705	General Obligation Bonds	Part I - 901
Procedure 710	Capital Leases	Part I - 802, 805
Procedure 715	Tax and Revenue Anticipation Notes (TRANS)	Part I - 603; Part II - 211
Procedure 720	Certificates of Participation (COPs)	Part I - 606
Procedure 725	Emergency Apportionments and Other State Loans	Part I - 602
Procedure 750	Pass-Through Grants and Cooperative Projects	Part I - 601; Part II – 205
Procedure 755	Special Education	Part I - 610; Part II - 209
Procedure 760	Regional Occupational Centers/Programs (ROC/P)	Part II - 208
Procedure 765	Recognition of Legal Obligations in Reporting for Federal Grants	Part I - 401
Procedure 770	Distinguishing Between Supplies and Equipment	Part I - 801
Procedure 775	Accounting for Internal Service Funds	Part I - 605, 902
Section 800 Guidance for Specialized Agencies (20 pp.)		
Procedure 805	Joint Powers Agreements/Agencies	Part I - 608
Procedure 810	Charter Schools	New
Section 900 Cost Accounting (50 pp.)		
Procedure 901	Overview of Cost Accounting	New
Procedure 905	Documenting Salaries and Wages	Part I - 407

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Procedure 910	Program Cost Accounting	Part I - 701, 702; Part II - 301
Procedure 915	Indirect Cost Rate	Part I - 702; Part II - 300; plus expanded text
Appendixes		
Appendix A	Analysis of Salaries (4 pp.)	Same placement
Appendix B	Normal Balances of Balance Sheet Accounts (2 pp.)	Part I - 204
Appendix C	Consistency of Standardized Account Code Structure with the Federal Handbook (4 pp.)	Part II - Appendix B
Appendix D	Function Codes for Common Activities (8 pp.)	New
Glossary	Glossary of Terms (18 pp.)	Part I - Appendix A